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HOUSE BILL 455

47TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2006

INTRODUCED BY

Roberto J. Gonzales

AN ACT

RELATING TO TAXATION; PROVIDING FOR A DEDUCTION FROM THE
GASOLINE TAX FOR GASOLINE USED TO PROPEL A SCHOOL BUS;
PROVIDING FOR A REFUND OF GASOLINE TAX PAID ON GASOLINE USED TO
PROPEL A SCHOOL BUS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-13-4 NMSA 1978 (being Laws 1991,
Chapter 9, Section 32, as amended) is amended to read:

"7-13-4. DEDUCTIONS--GASOLINE TAX.--In computing the
gasoline tax due, the following amounts of gasoline may be
deducted from the total amount of gasoline received in New
Mexico during the tax period, provided satisfactory proof
thereof is furnished to the department:

A. gasoline received in New Mexico, but exported
from this state by a rack operator, distributor or wholesaler

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underscoring material = new
[bracketed material] = delete

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1 other than in the fuel supply tank of a motor vehicle or sold
2 for export by a rack operator or distributor; provided that, in
3 either case:

4 (1) the person exporting the gasoline is
5 registered in or licensed by the destination state to pay that
6 state's gasoline or equivalent fuel tax;

7 (2) proof is submitted that the destination
8 state's gasoline or equivalent fuel tax has been paid or is not
9 due with respect to the gasoline; or

10 (3) the destination state's gasoline or
11 equivalent fuel tax is paid to New Mexico in accordance with
12 the terms of an agreement entered into pursuant to Section
13 9-11-12 NMSA 1978 with the destination state;

14 B. gasoline received in New Mexico sold to the
15 United States or [~~any~~] an agency or instrumentality thereof for
16 the exclusive use of the United States or [~~any~~] an agency or
17 instrumentality thereof. Gasoline sold to the United States
18 includes gasoline delivered into the supply tank of a
19 government-licensed vehicle of the United States;

20 C. gasoline received in New Mexico sold to an
21 Indian nation, tribe or pueblo or [~~any~~] a political
22 subdivision, agency or instrumentality of that Indian nation,
23 tribe or pueblo for the exclusive use of the Indian nation,
24 tribe or pueblo or [~~any~~] a political subdivision, agency or
25 instrumentality thereof. Gasoline sold to an Indian nation,

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1 tribe or pueblo includes gasoline delivered into the supply
2 tank of a government-licensed vehicle of the Indian nation,
3 tribe or pueblo;

4 D. gasoline received in New Mexico, dyed in
5 accordance with department regulations and used in [~~any~~] a
6 manner other than for propulsion of motor vehicles on the
7 highways of this state or motorboats or activities ancillary to
8 that propulsion;

9 E. gasoline received in New Mexico and sold at
10 retail by a registered Indian tribal distributor if:

11 (1) the sale occurs on the Indian reservation,
12 pueblo grant or trust land of the distributor's Indian nation,
13 tribe or pueblo;

14 (2) the gasoline is placed into the fuel
15 supply tank of a motor vehicle on that reservation, pueblo
16 grant or trust land; and

17 (3) the Indian nation, tribe or pueblo has
18 certified to the department that it has in effect an excise,
19 privilege or similar tax on the gasoline; provided that the
20 volume of gasoline deducted pursuant to this subsection shall
21 be the total gallons sold in accordance with the provisions of
22 this subsection multiplied by a fraction the numerator of which
23 is the rate of the tribal tax certified to the department by
24 the Indian nation, tribe or pueblo and the denominator of which
25 is the rate of the gasoline tax imposed pursuant to the

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1 Gasoline Tax Act, but if the fraction exceeds one, it shall be
2 one for purposes of determining the deduction; ~~and~~

3 F. gasoline received in New Mexico and sold by a
4 registered Indian tribal distributor from a nonmobile storage
5 container located within that distributor's Indian reservation,
6 pueblo grant or trust land for resale outside that
7 distributor's Indian reservation, pueblo grant or trust land;
8 provided the department certifies that the distributor claiming
9 the deduction sold no less than one million gallons of gasoline
10 from a nonmobile storage container located within that
11 distributor's Indian reservation, pueblo grant or trust land
12 for resale outside that distributor's Indian reservation,
13 pueblo grant or trust land during the period of May through
14 August 1998; and provided further that the amount of gasoline
15 deducted by a registered Indian tribal distributor pursuant to
16 this subsection shall not exceed two million five hundred
17 thousand gallons per month, calculated as a monthly average
18 during the calendar year. Volumes deducted pursuant to
19 Subsection E of this section shall not be deducted pursuant to
20 this subsection; and

21 G. gasoline received in New Mexico and used to
22 propel a vehicle authorized by contract with the public
23 education department or with a school district as a school
24 bus."

25 Section 2. A new section of the Gasoline Tax Act is

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1 enacted to read:

2 "[NEW MATERIAL] CLAIM FOR REFUND OF GASOLINE TAX PAID ON
3 GASOLINE FOR A PUBLIC SCHOOL BUS.--

4 A. Upon submission of proof satisfactory to the
5 department, a user of gasoline may claim, and the department
6 may allow, a refund of tax paid on gasoline used to propel a
7 vehicle authorized by contract with the public education
8 department or with a school district as a school bus.

9 B. A person shall not submit a claim for refund
10 pursuant to the provisions of this section more frequently than
11 quarterly. A claim for refund may not be submitted or allowed
12 on less than one hundred gallons.

13 C. The department may prescribe the documents
14 necessary to support a claim for refund pursuant to the
15 provisions of this section. The department may prescribe the
16 use of types of monitoring and measuring equipment.

17 D. This section applies to gasoline purchased on or
18 after July 1, 2006."

19 Section 3. EFFECTIVE DATE.--The effective date of the
20 provisions of this act is July 1, 2006.

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